

82-2273/10

ROUTING AND RECORD SHEET

SUBJECT: (Optional)

Federal Managers Financial Integrity Act and the
Agency Internal Control SystemDDA REGISTRY
FILE: 1-4

FROM:

Edward L. Sherman
Director of Finance
1212 Key Building

EXTENSION

NO.

DATE

27 December 1982

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TO: (Officer designation, room number, and
building)

DATE

RECEIVED

FORWARDED

OFFICER'S
INITIALSCOMMENTS (Number each comment to show from whom
to whom. Draw a line across column after each comment.)1.
A/ EO/DDA
7D24 HQS.28 DEC
198214 JAN
1983

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John:

2.

DDA - FYI

14 JAN 1983

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We are studying this matter
further, but I am sending this to
you so you will have something to
discuss with Harry.

3.

ED

14 JAN
198318 MAY
1983

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4.

5.

Att

Ed Sherman

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15.

1-2: This is an initial
response to our request
to O/F re the Integrity
Act. I've highlighted
some significant points
for your making
ready to discuss at
your convenience.

John

3-4: Bill - let's
discuss.

John

82-2273/10

20 DEC 1982

ADPP 294-82-41

MEMORANDUM FOR: Director of Finance

FROM:

AD/PP/OF

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SUBJECT: Federal Managers Financial Integrity Act and the Agency Internal Control System

REFERENCE: A. OMB Circular A-123, dated 28 October 1981, (Tab A attached)

B. P.L. 97-255, dated 8 September 1982, (Federal Managers Financial Integrity Act)

C. GAO Memo #M-83-2, dated 8 October 1982.

1. Since 1978, GAO has made several recommendations to the effect that OMB should exercise a stronger and more aggressive leadership role in implementing management controls in executive agencies. It was and is GAO's position that without such leadership OMB's guidelines would never be properly followed. The issuing/passing of references are efforts to put those recommendations into practice.

2. As a package, references (a) mandates and fixes responsibility within each agency for compliance with existing statutes and (b) establishes requirements for the continuous evaluations and periodic reports relating to the internal accounting and administrative control systems of each executive agency.

3. The following are comments on the more salient points engendered by references:

- a. The stated objectives of such controls differ in the words used but not in substance from the stated objectives of "systems of accounting and internal control" which heads of agencies must establish under 31 USC 66 (a) and to the extent applicable of the "system of administrative control (not inconsistent with any accounting procedures prescribed by or pursuant to law)" required by 31 USC 665 (g). The text of the stated objectives for each of the above "systems" is provided in Tab B attached.
- b. The new Act also requires an annual statement by each Head of Agency, commencing "by December 31, 1983" relative to the status of compliance of the agency system of "internal accounting and administrative control" with the requirements of the Act. The 8 October memorandum indicates that OMB and GAO will be working

together to implement the Act and anticipate building upon work already done in implementing the requirements of OMB Circular A-123, dated 28 October 1981. That circular imposes certain requirements (see paragraph 8 thereof) that have not yet been formally addressed by this Agency. We believe the Agency system of internal control in general is in substantial compliance with guidelines set forth in Circular A-123 and with GAO principles and standards. Some specific actions however appear to be required for the Agency to be in full conformance with the particulars of paragraph 8 of OMB Circular A-123. The principal positive actions would seem to be designation of officials to have "formal responsibility" for internal controls (paragraphs 8a and 8c), and development of a plan for vulnerability assessments (paragraph 8e). It occurs to us that in the context of the organization of this Agency that the Deputy Director for Administration might logically be designated with overall responsibility for internal control systems and that within Agency components the designee be the Executive Officer, Chief Support Officer or equivalent. Responsibility for developing the plan for vulnerability assessments and for making such assessments and the internal control reviews could well be the formal responsibility of the Inspector General. It would probably be useful as well as in keeping with the spirit of Circular A-123 to promulgate an "internal control directive", (see paragraph 5 of the Circular) that would highlight key features of the Agency internal control system, announce the designation of officials with formal responsibility for the system and emphasize that it is vital to the success of the system for every employee serving a role by regulation or by component procedure to exercise that personal responsibility with integrity and independence. See rescinded [redacted] (there was a [redacted] equivalent) as a mini-model of the idea, Tab C attached.

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- c. The new Act will also require the Head of Agency annual statement concerning the internal control system to include a separate report on whether the Agency's accounting system conforms to the principles, standards, and related requirements prescribed by the Comptroller General.

2. There follows a brief outline, description and commentary thereon of the existing Internal Control System of the Agency.

- a. [redacted], Financial Administration, General, affirms the responsibility of the Director for the proper expenditure (meaning all aspects of proper and effective safeguarding and use of all resources entrusted to or acquired by the Agency) of Agency funds. It further provides the broad parameters by which that responsibility is fulfilled, i.e.,

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- (1) Establishment of regulations prescribing sound standards of use and accountability for the obligation and expenditure of funds (provided in [redacted])

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- (2) Establishment of internal system of checks and balances (above cited regulations specifically and entire agency regulatory structure generally, including very importantly [] audit of obligations and expenditures and inspection of activity [] STAT
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- (3) Delegation of authority for particular actions to levels considered to provide the degree of discretionary judgment commensurate with the magnitude or significance of the acts involved (accomplished by organizational structure and by delegation provisions throughout the regulatory structure).
- (4) Assignment of responsibility to employees individually for prudent use of funds and for reporting any instance of any kind of misuse of funds.
- (5) Assignment of responsibility to Deputy Directors, Heads of Independent Offices, the Inspector General and General Counsel when applicable to act upon such reports.
- b. [] Control of Appropriated Funds; Allotments, Obligations, and Requisitioning Authorizations; [] Documentation, Approval and Financial Certification and related implementing procedures of [] and field counterparts comprise the basic system of accounting and internal control which the Director of Central Intelligence is by law, 31 USC 66 (a), responsible for establishing and maintaining. Those regulations subsume the system of "administrative control" of funds required by the Antideficiency Act, 31 USC 665 (g) to be approved by the Director, Office of Management and Budget. Those regulations are available to the OMB examiner but have not been submitted to OMB for review and approval, presumably for the same general reasons the Agency accounting system has not been submitted to the General Accounting Office for review and approval. Certain more detailed aspects of internal controls as related generally to finance related responsibilities are set forth in the Office of Finance Headquarters Handbook, certifying and custodian appointment letters, and in component office operating procedures. STAT
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- c. The remaining portions of [] and field counterparts provide a variety of internal control elements relating to funding techniques, custody of funds, administration of advances, settlement and collection of debts and accounts, operational expenditures, personnel service and recreational activities, income tax administration and erroneous payments. STAT
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- d. [] Personnel, and related supporting [] procedures together with [] provide generally and specifically for a variety of checks and balances in the appointment and utilization of personnel and also for reporting on all aspects of the duty and leave status of such personnel. STAT
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- e. [] and related supporting [] procedures provide generally and specifically for a variety of checks and balances relating to the management, control and use of real and personal property and to the procurement of materiel and nonpersonal services. In this latter area the Office of Finance through the Commercial Systems and Audit Division serves a basic internal control function in supplying certain precontract review services and in its on site audit of contractor costs related to Agency Contracts.
- f. [] Restrictions on Intelligence Activities, imposes certain checks and balances designed to assure compliance with the substance of this regulation.
- g. A variety of additional elements of checks and balances relating to the aspects of Agency activity covered by [] chapters not specifically cited above are self-contained within those regulations, e.g., [] Equal Employment Opportunity Program-- that regulation (1) sets forth Agency policy and goals for the program, (2) announces the responsibilities of the Director of EEO acting on behalf of the DCI, (3) provides for the appointment of as many EEO officers, counselors, investigators and special emphasis program coordinators as necessary to carry out the program, (4) requires Agency wide publicity about the program as well as the names and location of employees appointed in the capacities listed in (2) and (3) above, (5) makes the Director of EEO and the Director of Personnel jointly responsible for continual evaluation of Agency personnel policies and practices to assure compatibility with EEO principles, (6) provides for the acceptance and investigation of complaints alleging discrimination, individual or class, (7) makes Deputy Directors and Heads of Independent Offices responsible for implementation of the EEO program within their jurisdictions, (8) establishes the responsibility of managers and supervisors for the positive application of the EEO program in their components and (9) requires each employee to cooperate and participate in the EEO program.

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EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

*Joe
Peggy*

October 28, 1981

CIRCULAR No. A-123

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Internal Control Systems

1. Purpose. This Circular prescribes policies and standards to be followed by executive departments and agencies in establishing and maintaining internal controls in their program and administrative activities.
2. Background. The Budget and Accounting Procedures Act of 1950 requires the head of each department and agency to establish and maintain adequate systems of internal control. The Antideficiency Act, 31 U.S.C. 665, requires that agency systems for the control of funds be approved by the Director of OMB. Despite these statutory requirements, there continue to be numerous instances of fraud, waste, and abuse of Government resources and of mismanagement of Government programs. These problems frequently result from weaknesses in internal controls or from breakdowns in compliance with internal controls.
3. Policy. Agencies shall maintain effective systems of accounting and administrative control. All levels of management shall involve themselves in assuring the adequacy of controls. New programs shall be designed so as to incorporate effective systems of internal control. All systems shall be evaluated on an ongoing basis.
4. Definitions. For the purpose of this Circular, the following terms are defined:
 - a. Agency -- any department or independent establishment of the executive branch.
 - b. Agency Component -- a major organization, program, or functional subdivision of an agency having one or more separate systems of internal control.
 - c. Internal Controls -- the plan of organization and all of the methods and measures adopted within an agency to safeguard its resources, assure the accuracy and reliability of its information, assure adherence to applicable laws, regulations and policies, and promote operational economy and efficiency.

d. Internal Control Documentation -- written policies, organization charts, procedural write-ups, manuals, memoranda, flow charts, decision tables, completed questionnaires, software, and related written materials used to describe the internal control methods and measures, to communicate responsibilities and authorities for operating such methods and measures, and to serve as a reference for persons reviewing the internal controls and their functioning.

e. Internal Control System -- the totality of the methods and measures of internal control for all or part of an agency.

f. Vulnerability Assessment -- a review of the susceptibility of an agency or program to loss or unauthorized use of resources, errors in reports and information, illegal or unethical acts, and/or adverse or unfavorable public opinion.

g. Internal Control Review -- a detailed examination of an agency's or agency component's system of internal control to determine whether adequate control measures exist and are implemented to prevent or detect the occurrence of potential risks in a cost effective manner.

5. Responsibility. Designing, installing and monitoring internal control systems for their effectiveness and identifying and initiating needed changes is the responsibility of the agency head. The Inspector General, or his equivalent in agencies without an Inspector General, also has a responsibility in regard to internal controls, as explained in paragraph 5b.

a. Agency heads are responsible for the establishment and maintenance of a system or systems of internal control within their agencies. This responsibility includes determining that the system is functioning as prescribed and is modified, as appropriate, for changes in conditions.

Each agency head shall issue an internal control directive (if one does not exist) and a review plan by March 31, 1982 (see paragraph 8). Where additional internal control directives are required for agency components, the head of the agency shall ensure that such directives are consistent with the agency directive. //

b. The Inspector General, or the senior audit official where there is no Inspector General, will, in conjunction with internal audits, review internal control documentation, systems, and compliance to determine whether the policies and standards established by this Circular are being implemented properly. Reviews should also be made of the audit follow-up system in order to ensure management's follow-up of audit findings and recommendations. Additional reviews will be performed as necessary to provide sufficient agency coverage.

6. Objectives of Internal Control. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that financial and other resources are safeguarded from unauthorized use or disposition; transactions are executed in accordance with authorizations; financial and statistical records and reports are reliable; applicable laws, regulations and policies are adhered to; and resources are efficiently and effectively managed.
7. Standards of Internal Control. Certain basic standards shall be adhered to in the system(s) of internal control established by an agency or agency component. These include:
 - a. Documentation -- Internal controls, accountability for resources, and all financial transactions shall be clearly documented, and documentation shall readily be available.
 - b. Recording of Transactions -- Transactions shall be recorded as executed, when executed, and be properly classified.
 - c. Execution of Transactions -- Independent evidence shall be maintained that authorizations are issued by persons acting within the scope of their authority and that transactions conform with the terms of the authorizations.
 - d. Separation of Duties -- Key duties such as authorizing, approving, recording transactions, issuing or receiving assets, making payments, and reviewing or auditing shall be assigned to separate individuals to minimize the risk of loss to the Government. Internal control depends largely on the elimination of opportunities to conceal errors or irregularities. This in turn depends on the assignment of work in such a fashion that no one individual controls all phases of an activity or transaction, thereby creating a situation that permits error or irregularities to go undetected.
 - e. Supervision -- Qualified and continuous supervision shall be provided to assure that approved procedures are followed. Lines of personal responsibility and accountability shall be clear.
 - f. Access to Resources -- Access to resources shall be limited to authorized personnel. Access includes both direct physical access and indirect access through the preparation or processing of documents that authorize the use or disposition of resources. Periodic comparison shall be made of the

resources with the recorded accountability to determine whether the two agree. The frequency of the comparison shall be a function of the vulnerability of the asset.

g. Competent Personnel -- Reasonable care shall be taken that key personnel have high standards of integrity, and are competent, by education, training or experience to accomplish their assigned duties.

h. Reasonable Assurance -- Internal control systems shall provide reasonable, but not absolute, assurance that the objectives of the system will be accomplished. This standard recognizes that the cost of internal controls should not exceed the benefits derived therefrom, and that the benefits consist of reductions in the risks of failing to achieve the stated objectives.

8. Requirements for Agency Internal Control Directive and Plans.
An agency directive and accompanying plan required by paragraph 5 will, at a minimum:

a. Identify an appropriate official, establish an internal control committee, or otherwise establish specific responsibility for seeing that agency internal control systems are developed (where they do not exist), maintained, reviewed, and improved as necessary.

b. Provide for coordination between program managers and technical staffs, including the Office of Inspector General or its equivalent in agencies without an Inspector General, in matters concerning internal control.

c. Assign responsibility for internal control to specific officials in each component of the agency and provide that performance appraisals reflect accomplishments of this responsibility.

d. Require each internal control system to meet the standards of internal control described in paragraph 7.

e. Provide a plan by March 31, 1982 for vulnerability assessments covering all agency components to be accomplished by December 31, 1982, and as frequently as circumstances warrant thereafter, but not less frequently than biennially. Such assessments should be used to determine when and in what sequence reviews of the effectiveness of internal controls should be performed and systems improved or documented.

Vulnerability assessments should consider, but need not be limited to, the following: newness of the program, dollar value of the program, nature of the program and its clientele, recent changes in program control or resource levels, impact of the program on persons or organizations external to the agency, the appreciation for effective internal control by

persons operating the program, assumed effectiveness of existing controls, recent instances of errors or irregularities, and the interval since the most recent evaluation or audit.

f. Provide for internal control reviews on an ongoing basis to determine whether the controls are operating as intended and are effective. These reviews should identify internal controls that need to be strengthened or streamlined. They should be a part of normal management and budget analyses and should draw on available audit reports and other sources.

The frequency of the reviews shall be determined by the Inspector General and/or the agency head. The Inspector General may do a review at any time.

g. Establish administrative procedures to enforce the intended functioning of the internal controls. Included in the procedures should be notations in performance appraisals for positive accomplishments related to internal controls, appropriate disciplinary actions for violations of internal controls, and correction of internal control weaknesses, however identified.

These procedures should also include reports to the agency head on all significant internal control breakdowns and financial losses, in accordance with criteria established by the agency head. Reporting and discipline for lesser violations may be handled at lower levels.

9. Specific Internal Control Guides. Models and other guidelines for internal controls for specialized aspects of agency operations will be developed from time-to-time and issued separately to aid agencies in designing specific internal control systems.
10. Reporting. Agencies may be required to include information on financial losses, system breakdowns and progress in making system reviews as part of their annual report to OMB on financial management improvement.
11. Effective Date. This Circular is effective on publication.
12. Inquiries. All questions or inquiries should be addressed to the Financial Management Branch, Office of Management and Budget, telephone number 202/395-4773.
13. Sunset Review Date. This Circular shall have an independent policy review to ascertain its effectiveness three years from the date of issuance.


David A. Stockman
Director

PUBLIC LAW 97-255--SEPT. 8, 1982

FEDERAL MANAGERS' FINANCIAL
INTEGRITY ACT OF 1982

EO-11652 - 32 (251)

96 STAT. 814

PUBLIC LAW 97-255—SEPT. 3, 1982

Public Law 97-255
97th Congress

An Act

Sept. 3, 1982
[H.R. 1838]

To amend the Accounting and Auditing Act of 1950 to require ongoing evaluations and reports on the adequacy of the systems of internal accounting and administrative control of each executive agency, and for other purposes.

Federal
Managers'
Financial
Integrity Act of
1982
31 USC 65 note.*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

SECTION 1. This Act may be cited as the "Federal Managers' Financial Integrity Act of 1982".

Internal
Accounting and
administrative
controls
Establishment

SEC. 2. Section 113 of the Accounting and Auditing Act of 1950 (31 U.S.C. 68a) is amended by adding at the end thereof the following new subsection:

"(2X1)(A) To ensure compliance with the requirements of subsection (a)(3) of this section, internal accounting and administrative controls of each executive agency shall be established in accordance with standards prescribed by the Comptroller General, and shall provide reasonable assurances that—

"(i) obligations and costs are in compliance with applicable law;

"(ii) funds, property, and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation; and

"(iii) revenues and expenditures applicable to agency operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the assets.

"(B) The standards prescribed by the Comptroller General under this paragraph shall include standards to ensure the prompt resolution of all audit findings.

Evaluation
guidelines

"(2) By December 31, 1982, the Director of the Office of Management and Budget, in consultation with the Comptroller General, shall establish guidelines for the evaluation by agencies of their systems of internal accounting and administrative control to determine such systems' compliance with the requirements of paragraph (1) of this subsection. The Director, in consultation with the Comptroller General, may modify such guidelines from time to time as deemed necessary.

Modification.

Compliance,
statement.

"(3) By December 31, 1983, and by December 31 of each succeeding year, the head of each executive agency shall, on the basis of an evaluation conducted in accordance with guidelines prescribed under paragraph (2) of this subsection, prepare a statement—

"(A) that the agency's systems of internal accounting and administrative control fully comply with the requirements of paragraph (1), or

"(B) that such systems do not fully comply with such requirements.

Report.

"(4) In the event that the head of an agency prepares a statement described in paragraph (3)(B), the head of such agency shall include with such statement a report in which any material weaknesses in the agency's systems of internal accounting and administrative

HISTORICAL INFORMATION - SEPTEMBER 8, 1982

97 STAT. 515

control are identified and the plans and schedule for correcting any such weakness are described.

"(5) The statements and reports required by this subsection shall be signed by the head of each executive agency and transmitted to the President and the Congress. Such statements and reports shall also be made available to the public except that, in the case of any such statement or report containing information which is—

Statements and reports transmitted to President and Congress; availability to public.

"(A) specifically prohibited from disclosure by any provision of law; or

"(B) specifically required by Executive order to be kept secret in the interest of national defense or the conduct of foreign affairs,

such information shall be deleted prior to the report or statement being made available to the public."

SEC. 3. Section 201 of the Budget and Accounting Act, 1921 (31 U.S.C. 11), is amended by adding at the end thereof the following new subsection:

"(X1) The President shall include in the supporting detail accompanying each Budget submitted on or after January 1, 1983, a separate statement, with respect to each department and establishment, of the amounts of appropriations requested by the President for the Office of Inspector General, if any, of each such establishment or department.

Appropriations.

"(2) At the request of a committee of the Congress, additional information concerning the amount of appropriations originally requested by any office of Inspector General, shall be submitted to such committee."

SEC. 4. Section 112(b) of the Accounting and Auditing Act of 1950 (31 U.S.C. 66a(b)), is amended by adding at the end thereof the following new sentence: "Each annual statement prepared pursuant to subsection (d) of this section shall include a separate report on whether the agency's accounting system conforms to the principles, standards, and related requirements prescribed by the Comptroller General under section 112 of this Act."

Agency's accounting system.

31 USC 66a.

Approved September 8, 1982.

LEGISLATIVE HISTORY—H.R. 1523 (S. 554)

HOUSE REPORT No. 97-33 (Comm. on Government Operations).
CONGRESSIONAL RECORD:

Vol. 127 (1981): May 13, considered and passed House.

Vol. 128 (1982): Aug. 4, considered and passed Senate, amended.

Aug. 19, House concurred in Senate amendment.

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October 8, 1982

M-11-2

MEMORANDUM FOR HEADS OF EXECUTIVE DEPARTMENTS AND AGENCIES

SUBJECT: Internal Control Systems

The recently enacted Federal Managers Financial Integrity Act imposes an important new responsibility on you as an agency head. The Act requires that you report annually to the President and the Congress on how well the internal management systems of your agency are working.

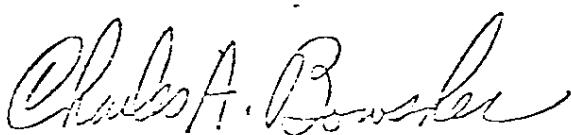
The Act places certain responsibilities on the General Accounting Office and the Office of Management and Budget for the development of standards and guidelines for agency internal control systems. It requires each agency to establish control systems to provide reasonable assurance that

- obligations and costs are in accordance with applicable law;
- funds, property, and other assets are safeguarded;
- revenues and expenditures are properly recorded and accounted for.

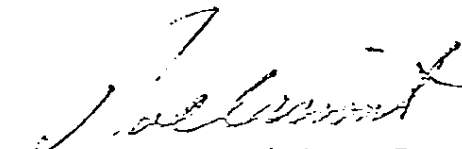
Circular A-123, "Internal Control Systems," issued October 30, 1981, sets forth similar requirements. Since a great deal of work has been done already in the agencies to implement Circular A-123, it is intended that any additional standards or guidelines developed under the authority of the Act will build upon those in the Circular.

OMB and GAO plan to work together very closely in implementing the Act and in assuring that the momentum already built up within the agencies for improved internal control is sustained. We believe the Act presents an opportunity for a partnership effort among OMB, GAO and the operating agencies to put Government financial practices on a sound, businesslike basis.

We also believe that effective internal control systems will provide a sound foundation for much-needed management reforms. We know we can expect your support in this effort.



Charles A. Bowsher
Comptroller General
of the United States



Joseph R. Wright, Jr.
Deputy Director
Office of Management and Budget

1 A B B

31 § 66a ACCOUNTING AND AUDITING

Ch. 1A

§ 66a. Establishment and maintenance of systems

Duties of agency heads; Information and controls to be covered

(a) The head of each executive agency shall establish and maintain systems of accounting and internal control designed to provide—

(1) full disclosure of the financial results of the agency's activities;

(2) adequate financial information needed for the agency's management purposes;

(3) effective control over and accountability for all funds, property, and other assets for which the agency is responsible, including appropriate internal audit;

(4) reliable accounting results to serve as the basis for preparation and support of the agency's budget requests, for controlling the execution of its budget, and for providing financial information required by the Office of Management and Budget under section 21 of this title;

(5) suitable integration of the accounting of the agency with the accounting of the Treasury Department in connection with the central accounting and reporting responsibilities imposed on the Secretary of the Treasury by section 66b of this title.

Administrative division of apportionments; Simplification of system for subdividing funds

(g) Any appropriation which is apportioned or reapportioned pursuant to this section may be divided and subdivided administratively within the limits of such apportionments or reapportionments. The officer having administrative control of any such appropriation available to the legislative branch, the judiciary, the United States International Trade Commission, or the District of Columbia, and the head of each agency, subject to the approval of the Director of the Office of Management and Budget, shall prescribe, by regulation, a system of administrative control (not inconsistent with any accounting procedures prescribed by or pursuant to law) which shall be designed to (A) restrict obligations or expenditures against each appropriation to the amount of apportionments or reapportionments made for each such appropriation, and (B) enable such officer or agency head to fix responsibility for the creation of any obligation or the making of any expenditure in excess of an apportionment or reapportionment. In order to have a simplified system for the administrative subdivision of appropriations or funds, each agency shall work toward the objective of financing each operating unit, at the highest practical level, from not more than one administrative subdivision for each appropriation or fund affecting such unit.

"(2)(1)(A) To ensure compliance with the requirements of subsection (e)(3) of this section, internal accounting and administrative controls of each executive agency shall be established in accordance with standards prescribed by the Comptroller General, and shall provide reasonable assurances that—

"(i) obligations and costs are in compliance with applicable law;

"(ii) funds, property, and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation; and

"(iii) revenues and expenditures applicable to agency operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the assets.

A- 31 USC 66a

bureau

← covers requirements stated in B(g)(A) and C (d)(1)(A) i, ii, iii below

← also covers B(g)(B) and C(d)(1)(B) i, ii below

B -

31 USC 665g

— A (a) (3) above + C (d) (1) (A) i below

— A (a) (4) above

C -

From PL 97-255, Sept. 8, 1982

— A (a) (3) and B (g) (A) above

— A (a) (3) above

— A (a) (3) + (4) above

Page Denied